

filed at the time of entry, it shall be filed within the time limit prescribed by §142.12 of this chapter. If merchandise is released before the filing of the entry summary, the importer shall have a bond on file, as prescribed by §142.4 of this chapter.

(b) *Customs Form 7501, or its electronic equivalent.* The entry summary for merchandise entered for warehouse shall be executed in triplicate on Customs Form 7501, or its electronic equivalent appropriately modified, and shall include all of the statistical information required by §141.61(e) of this chapter. The port director may require an extra copy or copies of Customs Form 7501, annotated "PERMIT" for use in connection with delivery of the merchandise to the bonded warehouse.

(c) *Designation of warehouse.* The importer shall designate on the entry summary, Customs Form 7501, or its electronic equivalent the bonded warehouse in which he desires his merchandise deposited.

(d) *Specification list.* When packages which are not uniform in contents, quantities, values, or rates of duties are grouped together as one item on an entry summary, a specification list (original only) shall be furnished with the entry summary, showing separately opposite the marks or numbers of each package, the quantity of each class of merchandise, the entered value of each class, and the rates of duty claimed for each. However, a specification list is not needed if one withdrawal is to be filed for all the merchandise covered by the entry summary.

[T.D. 79-221, 44 FR 46828, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23168, June 5, 1984; CBP Dec. 15-14, 80 FR 61290, Oct. 13, 2015]

§ 144.12 Contents of entry summary; estimated duties.

The entry summary, Customs Form 7501, or its electronic equivalent shall show the value, classification, and rate of duty as approved by the port director at the time the entry summary is filed. However, no deposit of estimated duties shall be required until the mer-

chandise is withdrawn for consumption.

[T.D. 79-221, 44 FR 46828, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23168, June 5, 1984; CBP Dec. 15-14, 80 FR 61290, Oct. 13, 2015]

§ 144.13 Bond requirements.

A bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter shall be filed in the amount required by the port director to support the entry documentation.

[T.D. 84-213, 49 FR 41185, Oct. 19, 1984]

§ 144.14 Removal to warehouse.

When the entry summary, Customs Form 7501, or its electronic equivalent and the bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter have been filed, the merchandise shall be sent to the bonded warehouse, except for:

(a) Merchandise for which an immediate withdrawal if filed, or

(b) Packages designated for examination elsewhere than at the warehouse, which shall be sent to the warehouse after examination.

[T.D. 79-221, 44 FR 46828, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23168, June 5, 1984; T.D. 84-213, 49 FR 41185, Oct. 19, 1984; CBP Dec. 15-14, 80 FR 61290, Oct. 13, 2015]

§ 144.15 Entry and withdrawal from Customs bonded warehouses of distilled spirits.

(a) *Distilled spirits entered in warehouse under section 5066(a), Internal Revenue Code—(1) General rule.* Except as otherwise provided in this section, distilled spirits entered into Customs bonded warehouse in accordance with section 5066(a), Internal Revenue Code, as amended (26 U.S.C. 5066(a)), shall be treated in the same manner as any other merchandise entered for warehouse.

(2) *Withdrawal from warehouse for domestic consumption.* Distilled spirits entered in warehouse under this paragraph may be withdrawn from warehouse for domestic consumption under section 5066(c), Internal Revenue Code, as amended (26 U.S.C. 5066(c)). In this